

NONMAJOR CAPITAL PROJECTS FUNDS
BALANCE SHEETS (LEGAL BASIS) ^(a)
DECEMBER 31, 2004

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
ASSETS		
Cash and cash equivalents	\$ 12,352,083	\$ 1,782,720
Due from other funds	269,602	-
TOTAL ASSETS	<u>\$ 12,621,685</u>	<u>\$ 1,782,720</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 338,048	\$ 2,869
Due to other funds	649,012	448,213
Total liabilities	<u>987,060</u>	<u>451,082</u>
Fund balance		
Reserved for encumbrances	1,762,683	-
Unreserved		
Undesignated	<u>9,871,942</u>	<u>1,331,638</u>
Total fund balances	<u>11,634,625</u>	<u>1,331,638</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,621,685</u>	<u>\$ 1,782,720</u>

NONMAJOR CAPITAL PROJECTS FUNDS
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2004

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
REVENUES		
Interest earnings	\$ 160,187	\$ 49,255
Miscellaneous revenues	-	9,518
TOTAL REVENUES	<u>160,187</u>	<u>58,773</u>
EXPENDITURES		
Current		
General government services	2,886,785	82,202
Capital outlay		
General government services	<u>3,582,151</u>	<u>355,245</u>
TOTAL EXPENDITURES	<u>6,468,936</u>	<u>437,447</u>
Deficiency of revenues under expenditures	(6,308,749)	(378,674)
OTHER FINANCING SOURCES (USES)		
Transfers in	13,032,446	-
Transfers out	<u>(224,300)</u>	<u>(1,294,323)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,808,146</u>	<u>(1,294,323)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	6,499,397	(1,672,997)
Fund balances - January 1, 2004	<u>5,135,228</u>	<u>3,004,635</u>
Fund balances - December 31, 2004	<u>\$ 11,634,625</u>	<u>\$ 1,331,638</u>

(a) Certain general obligation debts, although deposited legally in governmental CIP funds, were transferred over and reported (under the GAAP basis) in the Internal Service funds that service the debt and that benefit from the use of the debt. Under the legal basis, the unspent proceeds and current year capital activity are restored in the corresponding governmental CIP fund.